IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 11TH OCTOBER 2007 / 19TH ASWINA 1929

T.R.C.No.276 of 2002

T.A.NO.164/1999 OF THE KERALA STATE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, PALAKKAD (ORDER DATED 4.2.2002)

REVISION PETITIONER: APPELLANT/APPLLELLANT:-

M/S. MANUALSONS JANATHA STATIONARY,
M.O.ROAD, THRISSUR

BY ADV. SRI.T.M.VELAYUDHAN
SRI.B.V.JOY SANKER

RESPONDENT: RESPONDENT/RESPONDENT:-

STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ.

THIS TAX REVISION CASE HAVING BEEN FINALLY HEARD ON 11/10/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

H.L.DATTU, C.J. & K.T.SANKARAN, J.

T.R.C.No.276 of 2002

Dated, this the 11th day of October, 2007

ORDER

H.L.Dattu, C.J.

The assessee being aggrieved by the orders passed by the Sales Tax Appellate Tribunal in T.A.No.164 of 1999 dated 4th February, 2002 is before us in this revision petition filed under Section 41(1) of the Kerala General Sales Tax Act, 1963 ('the Act' for short).

2. The assessee has framed the following questions of law for our consideration and decision. They are as under:

> "A) Whether on the facts and circumstances of the case has not the Appellate Tribunal gone wrong in upholding the contentions of the state and rejecting the accounts of the assessee only for the reason of mis classification of the taxable and non-taxable item, which can be ascertained from the books alone?
>
> B) Whether the assessing authority is justified in rejecting the books of accounts for a reason of low gross profit conceded by the assessee?
>
> C) Has not the Tribunal went wrong in upholding the contention that the additions made on the reason of non maintenance of stock inventory in a retail stationary shop?
>
> D) Has not the Appellate Tribunal gone wrong in upholding the additions made by the assessing authority to the tune of 27.08% of taxable turnover?"

3. Having gone through the questions of law framed by the assessee, we are of the opinion that they are not in the nature of questions of law, but they are pure questions of facts.

4. The parameters of the revisional powers of this Court is limited. This Court can entertain a revision petition filed against the orders passed by the Tribunal only if the Tribunal fails to decide or erroneously decided the question

of law. The decision of the Tribunal is purely based on facts and it is borne out from the assessment records. T

5. Therefore, no question of law would arise for consideration and decision of this Court. Accordingly, the revision petition requires to be rejected and it is rejected.

Consequently, C.M.P.No.4710 of 2002 is also dismissed.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns